

Form <b>F-66 (IA-2)</b> (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16207780100000</div> <div>Finance Director</div> <div>P O Box 419</div> <div>Johnston, IA 50131</div>			
CITY OF Johnston, IOWA		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		12,161,590		12,161,590	12,199,398
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		12,161,590		12,161,590	12,199,398
Delinquent property taxes		0		0	0
TIF revenues		3,233,081		3,233,081	3,233,744
Other city taxes		727,926	0	727,926	648,081
Licenses and permits		556,137	0	556,137	464,175
Use of money and property		109,776	8,006	117,782	97,837
Intergovernmental		2,065,873	0	2,065,873	1,927,141
Charges for fees and service		1,038,347	7,753,133	8,791,480	7,855,714
Special assessments		17,605	19,350	36,955	239,729
Miscellaneous		136,370	611,891	748,261	507,452
Other financing sources		33,686,964	2,162,031	35,848,995	24,196,058
Total revenues and other sources		53,733,669	10,554,411	64,288,080	51,369,329
Expenditures and Other Financing Uses					
Public safety		4,912,686	0	4,912,686	5,292,268
Public works		2,686,397	0	2,686,397	3,413,970
Health and social services		44,696	0	44,696	51,785
Culture and recreation		2,703,685	0	2,703,685	2,729,621
Community and economic development		2,586,859	0	2,586,859	2,714,307
General government		1,066,719	0	1,066,719	1,407,608
Debt service		18,279,802	0	18,279,802	7,101,894
Capital projects		10,878,968	0	10,878,968	20,521,436
Total governmental activities expenditures		43,159,812	0	43,159,812	43,232,889
Business type activities		0	6,973,748	6,973,748	7,999,661
Total ALL expenditures		43,159,812	6,973,748	50,133,560	51,232,550
Other financing uses, including transfers out		5,046,423	4,420,037	9,466,460	5,888,719
Total ALL expenditures/And other financing uses		48,206,235	11,393,785	59,600,020	57,121,269
Excess revenues and other sources over (Under) Expenditures/And other financing uses		5,527,434	-839,374	4,688,060	-5,751,940
Beginning fund balance July 1, 2013		20,215,880	8,050,225	28,266,105	24,705,865
Ending fund balance June 30, 2014		25,743,314	7,210,851	32,954,165	18,953,925
Note - These balances do not include \$ 738,508 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 56,065,000	Other long-term debt		\$ 0
Revenue debt		\$ 6,133,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 95,670,728
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/28/2014		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Teresa Rotschafer, Finance Director		→	515	727-7783	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/20/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF Johnston			<div><input checked="" type="checkbox"/> GAAP</div> <div><input type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	8,013,149	0		4,148,441	0	0	12,161,590			12,161,590	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	8,013,149	0		4,148,441	0	0	12,161,590		T01	12,161,590	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	8,013,149	0		4,148,441	0	0	12,161,590			12,161,590	6
7	TIF revenues			3,233,081				3,233,081		T01	3,233,081	7
	Other city taxes											
8	Utility tax replacement excise taxes	288,860	0	0	136,344	0	0	425,204		T15	425,204	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	25,693	0	0	0	0	25,693	0	T15	25,693	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	277,029	0	0	0	0	0	277,029	0	T19	277,029	13
14	Other local option taxes	0	0	0	0	0	0	0	0	T09	0	14
15	TOTAL OTHER CITY TAXES	565,889	25,693	0	136,344	0	0	727,926	0		727,926	15
16	Section B - LICENSES AND PERMITS	556,137	0	0	0	0	0	556,137	0	T29	556,137	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	4,495	30	382	688	43,571	0	49,166	8,006	U20	57,172	18
19	Rents and royalties	58,120	2,490	0	0	0	0	60,610	0	U40	60,610	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	62,615	2,520	382	688	43,571	0	109,776	8,006		117,782	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
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40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Johnston			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		1,717,084					1,717,084		C46	1,717,084	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	43,846	0	0	0	1,000	0	44,846	0	C89	44,846	49
50	Iowa Department of Transportation	0	0	0	0	36,164	0	36,164	0	C89	36,164	50
51	Iowa Department of Natural Resources	0	0	5,300	0	0	0	5,300	0	C89	5,300	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54	Joint Regional Mine Taskforce	0	10,000	0	0	0	0	10,000	0	C89	10,000	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	43,846	1,727,084	5,300	0	37,164	0	1,813,394	0		1,813,394	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	65,996	0	0	0	0	0	65,996	0	D89	65,996	64
65	Township contributions	39,875	0	0	0	0	0	39,875	0	D89	39,875	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Johnston Comm Schools SRO Program	114,066	0	0	0	0	0	114,066	0	D89	114,066	67
68	Grimes 28E Shared Fire Chief	32,542	0	0	0	0	0	32,542	0		32,542	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	252,479	0	0	0	0	0	252,479	0		252,479	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	296,325	1,727,084	5,300	0	37,164	0	2,065,873	0		2,065,873	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	4,569,994	A91	4,569,994	73
74	Sewer	0	0	0	0	0	0	0	2,554,482	A8Ø	2,554,482	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	0	A81	0	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Johnston			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	628,657	A80	628,657	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	47,930	0	0	0	0	0	47,930	0	A89	47,930	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	80	0	0	0	0	0	80	0	A89	80	92
93	Ambulance charges	222,551	0	0	0	0	0	222,551	0	A89	222,551	93
94	Sidewalk street repair charges	9,582	0	0	0	0	0	9,582	0	A44	9,582	94
95	Housing and urban renewal charges	42,681	0	0	0	0	0	42,681	0	A50	42,681	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	27,112	0	0	0	0	0	27,112	0	A89	27,112	99
100	Park, recreation, and cultural charges	20,443	0	0	0	0	0	20,443	0	A61	20,443	100
101	Animal control charges	2,255	0	0	0	0	0	2,255	0	A89	2,255	101
102	Other charges - Specify	41	0	0	0	0	0	41	0		41	102
103	Contract Garbage and Recycling	665,672	0	0	0	0	0	665,672	0		665,672	103
104	TOTAL CHARGES FOR SERVICE	1,038,347	0	0	0	0	0	1,038,347	7,753,133		8,791,480	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	16,935	670	0	17,605	19,350	U01	36,955	106
107	Section G - MISCELLANEOUS											107
108	Contributions	120	2,445	0	0	80,890	0	83,455	164,193	U99	247,648	108
109	Deposits and sales/fuel tax refunds	31,447	0	0	0	0	0	31,447	286,722	U99	318,169	109
110	Sale of property and merchandise	5,033	4,318	0	0	0	0	9,351	150,215	U11	159,566	110
111	Fines	0	0	0	0	0	0	0	7,137	U30	7,137	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	3,216	0	0	0	0	0	3,216	3,624		6,840	113
114	Salary Reimbursement	4,939	0	0	0	0	0	4,939	0		4,939	114
115	Library Vendor Credit	12	0	0	0	0	0	12	0		12	115
116	Kites on the Green	3,950	0	0	0	0	0	3,950	0		3,950	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	48,717	6,763	0	0	80,890	0	136,370	611,891		748,261	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Johnston					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	10,581,179	1,762,060	3,238,763	4,302,408	162,295	0	20,046,705	8,392,380		28,439,085	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	4,000	0	0	0	0	0	4,000	0	NR	4,000	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	870,795	0	0	12,035,776	13,471,964	0	26,378,535	0	NR	26,378,535	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	662,571	30,117		289,806	4,689,238	0	5,671,732	2,162,031		7,833,763	127
128	<i>Internal TIF loans and transfers in</i>	0	0	10,000	1,622,697	0	0	1,632,697	0		1,632,697	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	1,537,366	30,117	10,000	13,948,279	18,161,202	0	33,686,964	2,162,031		35,848,995	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	12,118,545	1,792,177	3,248,763	18,250,687	18,323,497	0	53,733,669	10,554,411		64,288,080	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	5,457,322	972,557	3,923,414	302,936	9,559,651	0	20,215,880	8,050,225		28,266,105	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	17,575,867	2,764,734	7,172,177	18,553,623	27,883,148	0	73,949,549	18,604,636		92,554,185	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF Johnston			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	2,771,111	4,774	0	0	0	0	2,775,885		E62	2,775,885	2
3	Purchase of land and equipment	103,571	0	0	0	0	0	103,571		G62	103,571	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	10,507	0	0	0	0	0	10,507		E89	10,507	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	819,129	0	0	0	0	0	819,129		E24	819,129	13
14	Purchase of land and equipment	247,744	0	0	0	0	0	247,744		G24	247,744	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	789,821	0	0	0	0	0	789,821		E32	789,821	16
17	Purchase of land and equipment	205,000	0	0	0	0	0	205,000		G32	205,000	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	-38,971	0	0	0	0	0	-38,971		E32	-38,971	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	4,907,912	4,774	0	0	0	0	4,912,686			4,912,686	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Johnston			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	324,929	1,019,386	0	0	0	0	1,344,315		E44	1,344,315	42
43	Purchase of land and equipment	421,283	15,889	0	0	0	0	437,172		G44	437,172	43
44	Construction	29,202	0	0	0	0	0	29,202		F44	29,202	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	210,961	0	0	0	0	210,961		E44	210,961	48
49	Traffic control safety — Current operation	-88,110	41,384	0	0	0	0	-46,726		E44	-46,726	49
50	Purchase of land and equipment	23,374	0	0	0	0	0	23,374		G44	23,374	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	688,099	0	0	0	0	0	688,099		E81	688,099	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	1,398,777	1,287,620	0	0	0	0	2,686,397			2,686,397	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Johnston			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	9,200	0	0	0	0	0	9,200		E32	9,200	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	35,496	0	0	0	0	0	35,496		E79	35,496	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	44,696	0	0	0	0	0	44,696			44,696	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Johnston					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	1,166,266	0	0	0	0	0	1,166,266		E52	1,166,266	122
123	Purchase of land and equipment	12,185	0	0	0	0	0	12,185		G52	12,185	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	1,066,753	0	0	0	0	0	1,066,753		E61	1,066,753	127
128	Purchase of land and equipment	162,905	0	0	0	0	0	162,905		G61	162,905	128
129	Construction	563	0	0	0	0	0	563		F61	563	129
130	Recreation — Current operation	75,613	4,593	0	0	0	0	80,206		E61	80,206	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	55,720	0	0	0	0	0	55,720		E61	55,720	135
136	Other culture and recreation	159,087	0	0	0	0	0	159,087		E61	159,087	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	2,699,092	4,593	0	0	0	0	2,703,685			2,703,685	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	18,986	0	0	0	0	18,986		E89	18,986	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	43,800	0	118,586	0	0	0	162,386		E89	162,386	143
144	Purchase of land and equipment	0	0	334,727	0	0	0	334,727		G89	334,727	144
145	Housing and urban renewal — Current operation	342,086	0	0	0	0	0	342,086		E50	342,086	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	385,694	0	0	0	0	0	385,694		E29	385,694	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	1,342,980	0	0	0	1,342,980		E89	1,342,980	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	771,580	18,986	1,796,293	0	0	0	2,586,859			2,586,859	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Johnston			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	342,889	0	0	0	0	0	342,889		E29	342,889	160
161	Purchase of land and equipment	11,196	0	0	0	0	0	11,196		G29	11,196	161
162	Clerk, Treasurer, financial administration — Current operation	329,737	0	0	0	0	0	329,737		E23	329,737	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	2,096	0	0	0	0	0	2,096		E89	2,096	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	44,727	0	0	0	0	0	44,727		E25	44,727	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	138,711	0	0	0	0	0	138,711		E31	138,711	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	195,841	0	0	0	0	0	195,841		E89	195,841	171
172	Other general government — Current operation	1,522	0	0	0	0	0	1,522		E89	1,522	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	1,066,719	0	0	0	0	0	1,066,719			1,066,719	176
177	<b>Section G — DEBT SERVICE</b>	0	0	1,633,390	16,646,412	0	0	18,279,802			18,279,802	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	1,633,390	16,646,412	0	0	18,279,802			18,279,802	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184		0	0	0	0	9,076,222	0	9,076,222			9,076,222	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	9,076,222	0	9,076,222			9,076,222	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	Capital Projects Funds #315, #316, #333, #344	0	0	0	0	1,802,746	0	1,802,746			1,802,746	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	1,802,746	0	1,802,746			1,802,746	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	10,878,968	0	10,878,968			10,878,968	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	10,888,776	1,315,973	3,429,683	16,646,412	10,878,968	0	43,159,812			43,159,812	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF Johnston			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								4,259,879	E91	4,259,879	198
199	Purchase of land and equipment								33,830	G91	33,830	199
200	Construction								2,118,787	F91	2,118,787	200
201	Sewer and sewage disposal — Current operation								165,873	E80	165,873	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								0	E81	0	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								68,779	E80	68,779	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Johnston					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								287,022		287,022	242
243	Enterprise Capital Projects								39,578		39,578	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								6,973,748		6,973,748	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	10,888,776	1,315,973	3,429,683	16,646,412	10,878,968	0	43,159,812	6,973,748		50,133,560	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	590,188	237,500		0	2,586,038	0	3,413,726	4,420,037		7,833,763	255
256	Internal TIF loans/repayments and transfers out	0	0	0	1,632,697	0	0	1,632,697	0		1,632,697	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	590,188	237,500	0	1,632,697	2,586,038	0	5,046,423	4,420,037		9,466,460	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	11,478,964	1,553,473	3,429,683	18,279,109	13,465,006	0	48,206,235	11,393,785		59,600,020	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	0	0	0	0	0	0	0			0	263
264	<b>Restricted</b>	0	1,211,261	3,742,494	274,516	14,418,142	0	19,646,413			19,646,413	264
265	<b>Committed</b>	0	0	0	0	0	0	0			0	265
266	<b>Assigned</b>	829,358	0	0	0	0	0	829,358			829,358	266
267	<b>Unassigned</b>	5,267,545	0	0	0	0	0	5,267,545			5,267,545	267
268	<b>Total Governmental</b>	6,096,903	1,211,261	3,742,494	274,516	14,418,142	0	25,743,316			25,743,316	268
269	<b>Proprietary</b>								7,210,851		7,210,851	269
270	<b>Total ending fund balance June 30, 2014</b>	6,096,903	1,211,261	3,742,494	274,514	14,418,142	0	25,743,314	7,210,851		32,954,165	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	17,575,867	2,764,734	7,172,177	18,553,623	27,883,148	0	73,949,549	18,604,636		92,554,185	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Johnston

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 125
Health.....	M32 816	All other.....	L89 \$ 0
Highways.....	M44 17,278		
Transit subsidies.....	M94 0		
Libraries.....	M52 55,567		
Police protection.....	M62 81,522		
Sewerage.....	M80 648,537		
Sanitation.....	M81 219,766		
All other.....	M89 \$ 2,406,022		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 6,175,670

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 4,941,000	29U \$ 0	39U \$ 465,000	49U \$ 2,415,000	49U \$ 0	49U \$ 2,061,000	49U \$ 0	I91 \$ 113,156
2. Sewer utility	19U 6,301,096	29U 1,919,180	39U 1,867,357	49U 2,280,919	49U 0	49U 4,072,000	49U 0	I89 211,381
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
8. TIF revenue	19U 8,632,653	29U 5,450,000	39U 1,290,826	49U 12,791,827	49U 0	49U 0	49U 0	I89 340,953
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
10. Storm Water	19U 1,855,000	29U 3,010,000	39U 325,000	49U 4,540,000	49U 0	49U 0	49U 0	I89 83,837
11. Streets	19U 18,543,251	29U 14,210,820	39U 13,031,817	49U 19,722,254	49U 0	49U 0	49U 0	I89 879,791
12. Library	19U 855,000	29U 0	39U 415,000	49U 440,000	49U 0	49U 0	49U 0	I89 42,100
13. Fire Truck	19U 640,000	29U 530,000	39U 700,000	49U 470,000	49U 0	49U 0	49U 0	I89 16,880
14. Public Safety Facilities	19U 8,680,000	29U 5,115,000	39U 390,000	49U 13,405,000	49U 0	49U 0	49U 0	I89 301,383
Total long-term debt	50,448,000	30,235,000	18,485,000	56,065,000	0	6,133,000	0	1,989,481

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	\$	1,913,414,561	x .05 = \$	95,670,728
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Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.					
	W01	W31	W61		
	\$ 1,177,203	\$ 14,989,578	0	17,525,893	33,692,674

REMARKS

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